

The International Financial Reporting Standards are quite different from other sets of accounting standards, and are fundamentally different from US-GAAP, in that they are based on principles, and not on details rules. **Financial Reporting Under IFRS**: a Topic Based Approach offers a global perspective on IFRS by representing the prescribed rationale and principles and illustrating them through numerous examples from large international companies. It aims to develop the fundamental skills necessary to read and use the information contained in all types of financial statements, through examples, activities, questions and answers.

Financial Reporting Under IFRS is ideally suited to the needs of students of accounting and financial reporting, but all users of financial statements, from creditors and investors to supplier, customers, employees and governments will benefit from its concise, topic-based approach.

